

# INDUSTRY CIRCULAR



OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25, D. C.

Industry Circular No. 63-17

September 6, 1963

## HAIR SPRAYS MANUFACTURED WITH SPECIALLY DENATURED ALCOHOL

Users of specially denatured alcohol  
and others concerned:

This circular is issued to inform you of the provisions of a revenue ruling, relating to hair spray manufactured with specially denatured alcohol and packaged in pressurized containers, which will be published in the Internal Revenue Bulletin in the near future.

The revenue ruling will provide that hair spray, manufactured with specially denatured alcohol under the provisions of 26 CFR Part 211 and packaged in pressurized containers by a manufacturer (permittee), may be made without the addition of, or with a decreased amount of, perfume oil upon the submission of a formula on Form 1479-A and approval by the Director, Alcohol and Tobacco Tax Division. However, hair spray which is shipped in bulk to a nonpermittee for packaging in pressurized containers must contain not less than 1/2 ounce of an acceptable perfume oil per gallon of finished product. This ruling will not be applicable to hair spray manufactured with specially denatured alcohol Formula No. 39-C, which must contain not less than 2 fluid ounces of perfume material in each gallon of the finished product as required by 26 CFR 211.192.

Inquiries concerning this circular should refer to its number and should be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division